

Commonwealth of Kentucky
REVENUE CABINET
 Department of Processing and Enforcement
 Frankfort
 40620

APPLICATION FOR ENERGY DIRECT PAY AUTHORIZATION

Name	<div style="border-bottom: 1px solid black; height: 1.2em; margin-bottom: 2px;"></div> <div style="display: flex; justify-content: space-between; font-size: 0.8em;"> Enter Exact Name of Business Phone Number </div>																				
Location	<div style="display: flex; justify-content: space-between; font-size: 0.8em;"> Number and Street City County State ZIP Code </div>																				
Mailing Address (if different from above)	<div style="display: flex; justify-content: space-between; font-size: 0.8em;"> P. O. Box or Number and Street City County State ZIP Code </div>																				
Nature of Business	IMPORTANT: An accurate description of your business is necessary. <div style="border-bottom: 1px solid black; height: 1.2em; margin-top: 5px;"></div>																				
Questionnaire	<p>(1) Are books kept on a calendar year basis? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p style="margin-left: 40px;">If "No," give fiscal year ending date: (Month) _____ (Day) _____</p> <p>(2) Indicate the last period for which a Kentucky income tax return was filed. _____</p> <p>(3) Was a balance sheet for the business included in the last income tax return filed? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p style="margin-left: 40px;">If "No," submit a copy of the most recent balance sheet with this application.</p> <p>(4) How many business locations do you operate in Kentucky? _____</p> <p style="margin-left: 40px;">At how many of these locations do(es) manufacturing, industrial processing, mining, or refining occur?</p> <p style="margin-left: 40px;">_____</p>																				
Identification Numbers	Sales and Use Tax Permit Account Number _____ Kentucky Corporation Income Tax Number _____																				
Supplier and Amount of Energy or Energy-Producing Fuels	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%; text-align: center; font-size: 0.8em;">Name of Supplier</th> <th style="width: 40%; text-align: center; font-size: 0.8em;">Address of Supplier</th> <th style="width: 20%; text-align: center; font-size: 0.8em;">Amount of energy or energy-producing fuel purchased in previous year</th> </tr> </thead> <tbody> <tr><td colspan="3"><div style="border-bottom: 1px solid black; height: 1.2em;"></div></td></tr> <tr><td colspan="3"><div style="border-bottom: 1px solid black; height: 1.2em;"></div></td></tr> <tr><td colspan="3"><div style="border-bottom: 1px solid black; height: 1.2em;"></div></td></tr> <tr><td colspan="3"><div style="border-bottom: 1px solid black; height: 1.2em;"></div></td></tr> <tr> <td colspan="2" style="text-align: right; font-size: 0.8em;">Total Amount</td> <td>_____</td> </tr> </tbody> </table>			Name of Supplier	Address of Supplier	Amount of energy or energy-producing fuel purchased in previous year	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>			<div style="border-bottom: 1px solid black; height: 1.2em;"></div>			<div style="border-bottom: 1px solid black; height: 1.2em;"></div>			<div style="border-bottom: 1px solid black; height: 1.2em;"></div>			Total Amount		_____
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Total Amount		_____																			
Energy Cost of Production in Previous Year Excluding Cost of Energy or Energy-Producing Fuels <i>(Attach separate schedule showing Cost of Production.) (See Instructions)</i> _____																					
Enter 3% of Cost of Production Excluding Energy or Energy-Producing Fuels _____																					
Estimated Monthly Cost of Energy or Energy-Producing Fuel Subject to Tax <i>(Above line divided by 12)</i> _____																					

I hereby certify that the above statements are correct to the best of my knowledge and belief and that I am duly authorized to sign this application. I agree that, in consideration for issuance of this Energy Direct Pay Authorization, I will directly report and pay to the Revenue Cabinet the sales or use tax on any energy or energy-producing fuel purchased by me without payment of sales or use tax which is subject to tax pursuant to KRS 139.480 and Regulation 103 KAR 30:140.

Signed _____

Title _____

Date _____

GENERAL INFORMATION:

This form should be submitted only by persons engaged in the business of manufacturing, processing, mining, or refining who anticipate that the cost to them of energy or energy-producing fuel will exceed three percent of the cost of production. A Retail Sales and Use Tax Permit must be obtained by all persons who obtain an Energy Direct Pay Authorization. If you have not submitted an Application for Retail Sales and Use Tax Permit, Revenue Form 51A100, submit that form with this application.

INSTRUCTIONS:

Complete all information requested on the reverse side of this form. Attach schedule showing the account classification and amount (based on the last completed calendar or fiscal year) of all costs included in computing the cost of production except cost for energy or energy-producing fuels. The following accounts or similar classifications should be included:

- Direct Materials
- Direct Labor Cost
- Overhead Expenses:
 - Depreciation - Plant Equipment
 - Insurance - Plant Equipment
 - Taxes - Plant Equipment
 - Rent or Depreciation - Plant Building
 - Heat, Lights, and Water
 - Compensation Insurance
- Indirect Materials
- Indirect Labor
- Miscellaneous Factory Expenses
- Administrative Expenses Allocated to Cost of Production
- Office Expenses Allocated to Cost of Production

IMPORTANT:

The cost of production must be computed on the basis of plant facilities. The term "plant facilities" means all permanent structures affixed to real property at one (1) location. Therefore, if you operate more than one facility, an application must be completed on each location for which you are seeking the Energy Direct Pay Authorization.

SPECIAL INSTRUCTIONS FOR COAL MINES AND QUARRIES:

The following accounts must also be included in the cost of production:

- Rents
- Royalties
- Cost Depletion
- Reclamation
- Severance Tax

IF YOUR APPLICATION IS APPROVED:

- (1) You will be permitted to purchase all energy or energy-producing fuel for the qualifying facility without payment of the sales or use tax. You will be required to estimate the cost of such energy or energy-producing fuel which does not exceed three percent (3%) of the cost of production, and remit the tax on this estimated amount monthly to the Revenue Cabinet.
- (2) A letter of authorization will be mailed to you. A copy of this letter must be forwarded by you to each of your suppliers of energy or energy-producing fuels, and must be preserved by the supplier in order that the nontaxability of such sales may be verified.
- (3) You will be required to report the "Estimated Monthly Cost of Energy or Energy-Producing Fuel Subject to Tax," as listed on the reverse side of this form, each month on Line 23 of the Sales and Use Tax Return, Form 51A102, in order to include this amount in computing the total monthly sales and use tax due. An annual return must be filed within four months after the end of your calendar or fiscal year reconciling the estimated cost of energy or energy-producing fuel subject to tax with the actual cost subject to tax for the period. Any additional tax due must be paid at the time of filing the annual return. If amounts were overpaid on the monthly returns, a refund will be issued or credit may be taken on the estimate for the succeeding year.